

ORDINANCE NO. 06-26

AN ORDINANCE OF THE CITY OF KEY WEST, FLORIDA, AMENDING CHAPTER 66 OF THE CODE OF ORDINANCES ENTITLED "TAXATION" BY AMENDING SECTION 66-56 TO PROVIDE FOR AN ADDITIONAL \$25,000 HOMESTEAD EXEMPTION (FOR A TOTAL OF \$50,000) FROM TAXES LEVIED BY THE CITY OF KEY WEST FOR PERSONS WHO HAVE LEGAL OR EQUITABLE TITLE TO REAL ESTATE THAT IS THEIR PERMANENT RESIDENCE, HAVE A HOUSEHOLD INCOME THAT DOES NOT EXCEED \$20,000, AND WHO HAVE ATTAINED THE AGE OF 65; DIRECTING THE CLERK TO DELIVER A COPY OF THIS ORDINANCE TO THE PROPERTY APPRAISER ON OR BEFORE DECEMBER 31, 2006; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Article VII, section 6(f) of the Florida Constitution and its enabling statute, a municipality may adopt an ordinance that allows an additional homestead exemption for income-eligible persons who have attained the age of 65; and

WHEREAS, the City Commission finds that such additional senior citizen homestead exemption would best serve the interests of the citizens of Key West.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF KEY WEST, FLORIDA:

Section 1: That Section 66.56 of the Code of Ordinances is hereby amended as follows\*:

**Sec. 66.56 Additional homestead tax exemption.**

(a) The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

*Household* means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

*Household income* means the adjusted gross income, as defined in section 62 of the United States Internal Revenue Code, of all members of a household.

(b) The city grants an additional homestead exemption of ~~\$25,000.00~~ \$50,000.00 to any person who has the legal or equitable title to real estate and maintains thereon permanent residence as owner, who has attained the age of 65, and whose household income, as defined by general law, does not exceed \$20,000.00, ~~or the inflation adjusted amount provided for in F.S. 196.075(3).~~

---

\*(Coding: Added language is underlined; deleted language is ~~struck through~~.)

(c) The exemption granted in subsection (b) of this section applies only to taxes levied by the city.

(d) Any taxpayer claiming the exemption granted in subsection (b) of this section must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the state department of revenue.

Section 2: The City Clerk is directed to deliver a certified copy of this Ordinance to the Property Appraiser on or before December 31, 2006.

Section 3: If any section, provision, clause, phrase, or application of this Ordinance is held invalid or unconstitutional for any reason by any court of competent jurisdiction, the remaining provisions of this Ordinance shall be deemed severable therefrom and shall be construed as reasonable and necessary to achieve the lawful purposes of this Ordinance.

Section 4: All Ordinances or parts of Ordinances of said City in conflict with the provisions of this Ordinance are hereby superseded to the extent of such conflict.

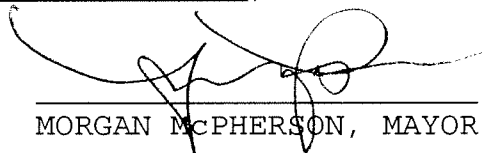

Section 5: This Ordinance shall go into effect immediately upon its passage and adoption and authentication by the signature of the presiding officer and the Clerk of the Commission.

Read and passed on first reading at a special meeting held this 13 day of December, 2006.

Read and passed on final reading at a special meeting held this 27 day of December, 2006.

Authenticated by the presiding officer and Clerk of the Commission on 27 day of December, 2006.

Filed with the Clerk December 28, 2006.

  
MORGAN MCPHERSON, MAYOR  
CHERYL SMITH, CITY CLERK